

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Taishin International Bank

Taishin International Bank, a bank, having offices located at 13/F, No. 118, Ren-ai Road Sec. 4, Taipei, Taiwan, R.O.C. ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to JPMorgan Chase Bank, N.A., with offices located at 4 New York Plaza, Floor 16, New York, New York 10004 ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS HOLDINGS INC. (and its affiliates) in the amount of \$50,350,000, docketed as Claim No. 13310 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional assignment and sale and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 30th day of October, 2009.

Taishin International Bank

WITNESS:

(Signature)

Name: Lilian Hu
Title: Vice President
(Print name and title of witness)

By:

(Signature of authorized corporate officer)

Name: Johnny Liu
Title: Senior Vice President & Head of
Financial Market Division
Tel.: 886-2-55761168

WITNESS:

(Signature)

Name: Mayura Norville
Title: Authorized Signatory
(Print name and title of witness)

Mayura Norville
Authorized Signatory

JPMorgan Chase Bank, N.A.

By:

(Signature of authorized corporate officer)

Name: Michael Economos
Title: ASSOCIATE
Tel.: 212-623-1997

Michael Economos
Authorized Signatory

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: Taishin International Bank

Taishin International Bank, a bank, having offices located at 13/F, No. 118, Ren-ai Road Sec. 4, Taipei, Taiwan, R.O.C. ("Seller"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to JPMorgan Chase Bank, N.A., with offices located at 4 New York Plaza, Floor 16, New York, New York 10004 ("Buyer"), all right, title and interest in and to the claims of Seller against LEHMAN BROTHERS SPECIAL FINANCING INC. (and its affiliates) in the amount of \$50,350,000, docketed as Claim No. 13309 (the "Claim") in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13888 (JMP) (jointly administered).

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional assignment and sale and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

IN WITNESS WHEREOF, dated as of the 30th day of October, 2009.

WITNESS:

Liljan Hu
(Signature)

Name: Liljan Hu
Title: Vice President
(Print name and title of witness)

Taishin International Bank

By: Johnny Liu
(Signature of authorized corporate officer)

Name: Johnny Liu
Title: Senior Vice President & Head of
Financial Market Division
Tel.: 886-2-55761168

WITNESS:

Mayura Norville
(Signature)

Name: Mayura Norville
Title: Authorized Signatory
(Print name and title of witness)

Mayura Norville
Authorized Signatory

JPMorgan Chase Bank, N.A.

By: Michael Economos
(Signature of authorized corporate officer)

Name: Michael Economos
Title: ASSOCIATE
Tel.: 212-633-1997

Michael Economos
Authorized Signatory